

**ST-103MP**State Form 211
(R19 / 7-15)**Indiana Metered Pump Sales and Use Tax Return****Important: This return must be filed even when no tax is due.**

DO NOT WRITE ABOVE



1.	Total Sales (Do not include your stationary metered pump fuel sales or the sales tax you collected.)	1.		
2.	Exempt Sales/Deductions (Do not include your stationary metered pump fuel sales or the sales tax you collected.)	2.		
3.	Taxable Sales (Line 1 minus Line 2.)	3.		
4.	Total Tax Due Sales tax due excluding stationary metered pump fuel sales. Multiply Line 3 by the appropriate sales tax rate listed on the chart below in the instructions..	4.		
5.	Collection Allowance <i>Do not calculate this allowance if your return and payment are late.</i> Collection allowance is now: 0.26% if your sales from July 1, 2014 through June 30, 2015 exceeded \$600,000. If it was \$60,000 or less, use 0.73%. Does Not Apply	5.		
6.	Net Sales Tax Due Subtotal of sales tax and collection allowance. (Line 4 minus Line 5)	6.		
7.	STOP! Complete Schedule A on the back. Transfer Line 14 to this line only if it is a positive amount.	7.		
8.	Use Tax Due <i>Due on any item used for a non-exempt purpose, on which sales tax was not paid.</i> See Line 8 instructions below.	8.		
9.	Interest Due (Add Lines 6, 7, and 8 X Interest Rate) Does Not Apply Interest Rate is 3%.	9.		
10.	Penalty Due (10% of Lines 6, 7, and 8 or \$500, whichever is less) Does Not Apply	10.		
11.	Sales Tax Credit From Schedule A Worksheet (Line 14) only if negative amount	11.		
12.	Payment Previously Made (EFT) Report only the amount(s) paid by electronic funds transfer.	12.		
13.	Amount Due (Add Lines 6, 7, 8, 9, and 10, minus Lines 11 and 12.) Payments must be made with U.S. funds. Please do not include check stubs when mailing your payments.	13.		

Under penalty of perjury, I have examined this return and all attachments and to the best of my knowledge and belief, it is true, complete and correct.

Authorized Signature

Date

Telephone Number

Note: Effective July 1, 2013 sales of aviation gasoline and jet fuel are no longer subject to the Indiana Gross Retail (Sales) Tax. Sales of aviation fuels should be reported on form AVF-150.

For Amnesty Filing Only
Instructions for ST-103MP

Line 1: Enter the gross income from all your sales **except** motor fuels sold through a metered pump. This line should include sales of food, convenience items, etc. **Include** sales tax exempt sales on this line in order to **exclude** them on Line 2.

Line 2: Enter the total gross sales income that is exempt from sales tax. This income should be included on Line 1. Line 2 can **never** be more than Line 1.

Line 3: Subtract Line 2 from Line 1.

Line 4: Multiply Line 3 by the appropriate rate using this chart:

Sales Tax Rate	
Effective Date	Rate
Jan. 1, 1983	5% (.05)
Dec. 1, 2002 through March 31, 2008	6% (.06)
April 1, 2008 through present	7% (.07)

Line 5: You can take a collection allowance for collecting Indiana sales tax **only** if your return and payment are timely. Collection allowance is now: 0. **Does Not Apply** the period of July 1, 2014 through June 30, 2015 exceeded \$600,000. If it was \$60,000 to \$599,999, use 0.53% or if under \$60,000, use 0.73%.

Line 6: Subtract your collection allowance (Line 5) from your Sales Tax (Line 4) and enter the total on this line.

Line 7: STOP! Complete Schedule A on the back in order to complete this line. Enter the tax due from Line 14 of Schedule A only if it is a positive amount. (Negative amounts go on Line 11.)

Line 8: If you purchased an item exempt from sales tax, and used it in a taxable manner, multiply the purchase price of the item by the appropriate sales tax rate using the chart listed for line 4.

Line 9: If your payment is late (after the due date), interest is due on the **Does Not Apply**

Line 10: Again, if your payment is late and postmarked after the due date, add a penalty **Does Not Apply** lines 6, 7, and 8, or \$5, whichever is greater.

Line 11: Enter the credit amount (if any) from Schedule A, Line 14, **only** if it is a negative amount. (Positive amounts go on line 7.)

Line 12: Enter on this line all electronic fund transfer (EFT) credits. Do **not** enter any payment made by cash, check, or money order.

Line 13: Amount Due. Add Lines 6, 7, 8, 9, and 10 and subtract Lines 11 and 12. This is the amount to be remitted with your return.

Schedule A		Gasoline (Column A)	Gasohol (Column B)	Special Fuel Diesel (Column C)	E-85 (Column D)	Blended Biodiesel (Column E)	Aviation Fuel (Column F)	Marina (Column G)	Propane (Column H)	Butane (Column I)	Jet Fuel Commercial (Column J)	Jet Fuel Non Commercial (Column K)	Other (Column L)																																		
1.	Total gallons sold through stationary metered pumps. (Round to the nearest gallon.)																																														
2.	Tax exempt gallons of fuel sold through stationary metered pumps. (Round to the nearest gallon.)	Not Applicable	Not Applicable		Not Applicable																																										
3.	Enter the result of Line 1 minus Line 2.																																														
4.	Enter the combined rate of federal and state excise taxes included in the selling price. See instructions.	0.364	0.364	0.404	0.364	0.404	0.194	0.184	0.183	0.183	0.219	0.219																																			
5.	Multiply the total taxable gallons sold by the combined excise rates (Line 3 x Line 4)	\$																																													
6.	Total taxable gross income from metered pump sales fuel from Columns A through L.	\$																																													
7.	Total state & federal fuel taxes included in the pump price. (Enter total from Line 5.)	\$																																													
8.	Sales subject to sales tax. (Line 6 minus Line 7.)	\$																																													
9.	Sales tax due. (See Schedule A Instructions below)	\$																																													
10.	Add lines 9A through 9L and enter the total here.	\$	<div>Chart 1 - Line 13 Calculation</div> <div>Enter the name of your supplier(s): Attach an additional sheet(s) if necessary.</div> <table><thead><tr><th>Supplier</th><th>Amount Paid</th></tr></thead><tbody><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td></td><td></td></tr><tr><td colspan="2">Total and enter amount on line 13.</td><td>\$</td><td colspan="11"></td></tr></tbody></table>											Supplier	Amount Paid																			Total and enter amount on line 13.		\$											
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Total and enter amount on line 13.		\$																																													
11.	Calculate Does Not Apply to not calculate this late.																																														
12.	Total sales tax due. Line 10 minus Line 11.	\$																																													
13.	Enter the total of prepaid sales tax you have paid on this fuel (See Chart 1)	\$																																													
14.	Line 12 minus Line 13 for Total Sales Tax Due	\$																																													

Note: Bulk Fuel Distributors must also complete Chart 1 to receive their prepaid credit.

Schedule A Instructions

Use this schedule to determine the amount of sales tax due on your stationary metered pump sales of motor fuels. To do this, you have to “back out” the federal and state excise taxes from each applicable Column on Line 7. To calculate the amount of sales tax on Line 9, use the chart below to either divide or multiply the amount on Line 8. Then enter the amount on Line 9.

Dates	How to Calculate
1999 through 11/30/02	Divide the amount(s) on Line 8 by 21
12/01/02 through 03/31/08	Multiply Line 8 by 5.66% (.0566)
04/01/08 forward	Multiply Line 8 by 6.54% (.0654)

Line 4: The amount of federal and state excise tax that you pay should be itemized on your purchase invoices. The rates will be different for each fuel type. (You can find the rate you paid on your purchase invoice.) For additional rates see Departmental Notice #12. It is your responsibility to know the excise taxes that you have paid, and to report them accordingly. Once you have determined the combined state and federal excise tax rates to enter on Line 4, simply follow the instructions shown on each line of Schedule A.

Line 11: Please read the Line 5 instructions or **Does Not Apply** collection allowance.

Line 13: You are entitled to take a credit on Line 13 for the amount of prepaid sales tax you have been invoiced by your supplier during the time period of this return. The amount of prepaid sales tax you take a credit for is to be taken directly from the invoices from your supplier. Use the invoice date to determine the time period the prepaid sales tax credit should be taken.

Line 14: If Line 14 is a positive amount, carry the total to Line 7 on the front. If Line 14 is a negative amount, carry the total to Line 11 on the front.

Column L: This column is used for rates not included in Columns A through Column K such as kerosene or dyed diesel fuel. Indicate the type of fuel on the line at the top of the column. The rate for Kerosene is 0.244.

Note: If your return indicates a refund is due, you must submit a separate form GA-110L (Claim for Refund) to the department to receive the refund. The form GA-110L can be found at www.in.gov/dor/4036.htm.

For assistance, call 1-844-TAXESIN (1-844-829-3746) or visit www.in.gov/dor/3392.htm.

Mail to: Indiana Department of Revenue, P.O. Box 6030, Indianapolis, IN 46206-6030